



DIGEST SUPPLEMENT

To Legislative Digest and History of Bills
Supplement No. 70*

FIFTY-SEVENTH LEGISLATURE

Thursday, May 10, 2001

16th Day - 2001 1st Special

SENATE

SB 5959
SB 6184
SCR 8418

HOUSE

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*To be discarded upon receipt of Edition No. 1 of the Legislative Digest and History of Bills

Senate Bills

SB 5959 by Senators Benton, Swecker, McDonald, Hochstatter, Johnson, Stevens, Honeyford, Roach, Rossi, Long, West and T. Sheldon

Repealing local motor vehicle taxes.

(AS OF SENATE 2ND READING 5/08/01)

Declares that it is the intent of this act to clarify that the legislature, when it enacted Senate Bill No. 6865 during the 2000 legislative session, intended to repeal all motor vehicle excise taxes, including the local motor vehicle excise tax and replace them with a thirty dollar license fee.

Repeals RCW 35.58.273, 35.58.274, 35.58.275, 35.58.276, 35.58.277, and 35.58.278.

-- 2001 REGULAR SESSION --

Feb 9 Held on first reading.
Feb 14 First reading, referred to Transportation.

-- 2001 1ST SPECIAL SESSION --

Apr 25 By resolution, reintroduced and retained in present status.
May 3 Committee relieved of further consideration. Placed on second reading.
May 8 Floor amendment(s) adopted. Rules suspended. Placed on Third Reading.
Third reading, passed: yeas, 32; nays, 12; absent, 5.

SB 6184 by Senators T. Sheldon, Rossi, West and Finkbeiner

Clarifying the decision of the Washington state supreme court in *Simpson Investment Co. v. Dept. of Revenue*.

Finds that the recent state supreme court decision in *Simpson Investment Co. v. Dept. of Revenue* could lead to an unusually restrictive, narrow interpretation of the deductibility of investment income for business and occupation tax purposes. If allowed to stand, this interpretation could be extremely detrimental.

Declares that, through its ruling, the court called into question the application of the state's business and occupation tax to investment income derived by nonfinancial businesses such as family investment vehicles, estate planning entities, personal holding companies, mutual funds, venture capital companies, and other similar entities that have traditionally deducted their investment income pursuant to RCW 82.04.4281. The court's decision could also be read to expand the business and occupation tax to individual citizens' investment earnings even though they have never been considered to be engaging in business.

Declares that the court's decision has the potential of discouraging capital investment in this state's businesses

and inhibiting individual citizens, their families, and noncommercial investors from preserving or increasing their financial security. The legislature recognizes that capital and investment income is easily moved out of state. Interpretations that would apply the business and occupation tax to certain investment income will definitely cause a reduction of overall capital available to businesses and could cause some to take their operations and family-wage jobs out of this state.

Finds that a narrow interpretation of RCW 82.04.4281 is clearly not in the best interest of this state or its citizens. Therefore, it is the intent of this act to clarify the deductibility of investment income and to specifically identify persons who may not take the deduction provided in RCW 82.04.4281.

-- 2001 1ST SPECIAL SESSION --

May 9 First reading, referred to Ways & Means.

Senate Concurrent Resolutions

SCR 8418 by Senators Costa, Fraser, Eide and Kohl-Welles

Requiring the joint committee on pension policy to review certain retirement plans.

Resolves that the Joint Committee on Pension Policy review and provide recommendations, and possible legislation, for the 2002 legislative session regarding the following issues: (1) How to provide expouses of LEOFF 1 members and retirees, who were married to the LEOFF 1 member for twenty or more years during the member's period of LEOFF 1 service, the ability to obtain a portion of the LEOFF 1 retirement plan allowance through the duration of the expouse's life; and

(2) Whether to provide a person who has rendered service as a law enforcement officer or a fire fighter for twenty-five or more years, beginning prior to October 1977, who was made a member of the PERS 1 retirement plan instead of the LEOFF 1 retirement plan due to a failure to meet the LEOFF 1 retirement plan minimum medical standards, an option to transfer from the PERS 1 retirement plan to the LEOFF 1 retirement plan; and

(3) Whether retirement benefits for part-time school nurses who are members of the TRS 1 retirement plan should be calculated in the same manner as are the retirement benefits for part-time school teachers.

-- 2001 1ST SPECIAL SESSION --

May 8 First reading, referred to Ways & Means.

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